THE BOMBAY GAS SUPPLY ACT, 1939 (BOM. IX OF 1939).

G. N., P. W. D., No. 2186/36-III, dated 6th November 1940
(B. G., Pt. IV-B, p. 1148).

S. 11

Bombay Gas Supply Rules, 1940.

In exercise of the powers conferred by section 11 of the Bombay Gas Supply Act, 1939 (Bom. IX of 1939), the Government of Bombay is pleased to make the following rules :—

1. *Short title.*—These rules may be called the Bombay Gas Supply Rules, 1940.

2. *Definitions.*—In these rules unless there is anything repugnant in the subject or context,—

(1) "Form" means a form appended to these rules.

(2) "Government" means the Government of Bombay.

(3) Words and expressions used in the Act and not defined in these rules shall have the meanings assigned to them in the Act.

3. *Preparation and rendering of accounts.*—(1) The Company shall each year prepare a statement of accounts of its undertaking, for a period of 12 months, made up to the thirty-first day of December, or up to the thirty-first day of March or up to such other date as Government may from time to time fix in this behalf.

(2) The Company shall render to such officer as Government may appoint in this behalf such statement within six months from the date up to which it is made :

Provided that Government may, if it is satisfied that there is sufficient reason for so doing, extend the time for rendering the same.

(3) The Company shall, if Government so directs, render such statement in duplicate.

4. *Form of accounts.*—The statement of accounts rendered under rule 3 shall so far as practicable be made up in the forms appended to these rules or in such other forms as Government may by a special or general order direct. The accounts may at the option of the Company be made up either in Indian or in British Sterling currency.

5. *Maximum price at which copies of statements of accounts to be sold.*—The maximum price at which copies of statements of accounts shall be sold by the Company shall be rupees five per copy.

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MODEL FORM OF ACCOUNT PRESCRIBED UNDER THE BOMBAY GAS SUPPLY ACT, 1939.

(*See* Section 3 and Rule 4.)

The Company.

No. I.

For the year ending ———————————

Statement of Share Capital appropriated for the purposes of the undertaking authorised at the end of the year.

Description of Capital.	Authorised by.	Number of Shares issued.	Nominal amount of Share.	Called up per Share.	Total paid up.	Issued not paid up.	Remaining unissued.	Total amount authorised.

No. II.

For the year ending ———————————

Statement of Loan Capital appropriated for the purposes of the undertaking authorised at the end of the year.

Description of Loan.	Amounts borrowed.				Remaining borrowing powers.	Total amount of borrowing powers.
	At per cent.	At per cent.	At per cent.	Total.		

Total Share Capital Paid-up—*See* No. I ...

Total Loan Capital Borrowed—*See* No. II ...

Total Capital Received ...

No. III.—Capital Account.

For the year ending ——————

Dr.

——	Expenditure up to end of previous year.	Expended during the year.	Depreciation written off during the year.	Total expenditure to
1. To Preliminary expenses (to be specified)				
2. To Lands including law charges incidental to acquisition.				
3. To Buildings				
4. To Plant				
5. To Gas Holders				
6. To Mains				
7. To Service connections ..				
8. To Meters and fees for certifying under the Act.				
9. To Special items (to be specified.)				
Total expenditure ..				
To Balance of Capital Account ..				

Cr.

——	Receipts up to end of previous year.	Received during the year.	Total receipts to
1. By Ordinary shares of			
2. By Preference shares of			
3. By Debenture Stock			
4. By Mortgages and bonds			
5. By Amounts received in anticipation of calls ..			
6. By Premiums received in respect of shares issued in years 1911 and 1912.			
7. By Other receipts (to be specified)			
Total receipts ..			
By Balance of Capital Account ..			

No. IV.—Revenue Account.

For the year ending ————————

To Manufacture of Gas—		By Sale of Gas—	
Coal Coke and Oil including freight, dues and unloading (*see* Account No. IX) ..		Private Gas Rental	
Salaries of Engineers and Officers at Works ..		Public Lighting under Contracts ..	
Wages (carbonizing)		*Less*—Cost of maintenance ..	
Purification, including for Labour		(Gas sold cubic ft.)	
Repairs and Maintenance of Works and Plant, Materials and Labour		„ Rental—	
		Meters	
„ Distribution of Gas—		Prepayment Meters	
Salaries and Wages of Officers (including Rental Clerks).—		Stoves and Refrigerators ..	
Repair, Maintenance and Renewal of Mains and Services, Material and Labour.		„ Residual Products—	
Repair and Renewal of Meters, Stoves and Refrigerators.		Coke (*Less* for Labour)	
Fittings		Tar	
„ Rent, Rates and Taxes (Income-tax not to be included) ..		„ Transfer Fees	
„ Management—		„ Rents Receivable	
Directors' Allowance (including Schedule E—Income-tax)			
Company's Auditors ..			
Salaries of Secretary, Accountant and Clerks ..			
Collector's Salaries and Commission			
Sattionery and Printing ..			
General Charges			
„ Gratuities and Allowances ..			
„ Bad Debts			
„ Law Charges			
„ Superannuations			
„ Passages			
„ Depreciation .. .			
„ Provident Fund .. .			
„ Workmen's Compensation Insurance			
„ Gratuity Account			
„ Balance carried to Net Revenue Account ..			

No. V.—Net Revenue Account.

For the year ending————————————

Dr.		*Cr.*	
1. To Interest on debentures accrued due to date.		1. By Balance from last account ..	
2. To Interest on mortgages and bonds accrued due to date.		*Less* dividend paid ..	
3. To Interest on temporary loans accrued due to date.		2. By Balance brought from Revenue Account (No. IV). ..	
4. To Dividend on preference stock ..		3. By Interest on money at deposit ..	
5. To Income-tax paid ..		4. By Interest on Investments ..	
6. To Interest on Provident Fund ..			
7. To Exchange			
8. To Depreciation of Investments ..			
9. To Interest on Reserve Fund ..			
10. To Interest on Renewal Fund ..			
11. To Balance available *less* dividend on Ordinary Stocks or shares ..			

No. VI.—Reserve Fund Account.

For the year ending————————————

Dr.		
1. Amount paid out (items to be specified) ..		1. By Balance brought from last account.
2. Amount of balance to next account ..		2. By Amount brought from Net Revenue Account.
		3 By Interest on amount in business of Company.

No. VII.—Depreciation Fund Account.

For the year ending————————

Dr.

To Balance	.. ..	1. By Balance from last account	..
		2. By Interest on investments	..
		3. By Amount brought from Revenue Account.	
		(Description of investments to be specified.	

No. VII-A.—Renewal and Contingency Fund.

To Balance	.. ..	By Balance from last account	..
		,, Interest on amount used in Company's business.	
		,, Amount brought from Revenue Account	

No. VIII.—Statement of Coals.

For the year ending————————

Description of coal.	In Store on	Received during the year.	Carbonized during the year.	Used and sold during the year.	In Store on
	Tons.	Tons.	Tons.	Tons.	Tons.
Common					

No. IX.—Statement of Residual Products.

——	In Store on	Made during the year.	Used during the year.	Sold during the year.	In Store on
Coke ... ... *Tons.*					
Breeze ... ... *Tons.*					
Ash Pan Breeze ... ... *Tons.*					
Tar ... ... *Gallons.*					

No. X.—General Balance Sheet.

For the year ending————————————

Liabilities.		Assets.	
1. Capital account : Amount received as per Account No. III.		1. Capital account : Amount expended for works as per Account No. III.	
2. Sundry creditors due on construction of plant and machinery, coal and coke, stores, etc.		2. Stores on hand	
3. Sundry creditors on open accounts ..		3. Sundry debtors	
4. Net revenue account : Balance at credit thereof.		4. Preliminary expenses awaiting adjustment.	
5. Reserve fund account : Balance at credit thereof.		5. Securities as held (cost price) *less* depreciation.	
6. Renewal and Contingency Fund ..		6. Special items (to be specified) ..	
7. Depreciation Fund account ..		7. Cash at bankers	
8. Special items (to be specified) ..		8. Cash on hand	
Provident Fund ..			
Dividends Outstanding ..			
Total ..		Total ..	

No. XI.—Statement of Gas manufactured, sold, etc.

Total manufacture of gas in 1,000 cft.	1,000 cft. of gas.				
	Public lamps.	By special contract.	Consumers by meter for lighting purposes.	Consumers by meter for heating purposes.	Total.
1	2	3	4	5	6

1,000 cft. used on works.	Total 1,000 cft. accounted for.	1,000 cft. not accounted for.	Number of public lamps connected.	Total consumers connected.	Maximum capacity of Plant per 24 hrs. 1,000 cft.	Maximum Demand per 24 hrs. 1,000 cft.
7	8	9	10	11	12	13